



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

July 20, 2001

The Honorable Paul F. Gluchowski
Chief Judge
County of Prince William Juvenile and
Domestic Relations District Court
9311 Lee Avenue
Manassas, VA 20110

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Prince William Juvenile and Domestic Relations District Court for the period October 1, 1999 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Review Accounting Records

The Clerk does not regularly review the court's daily accounting records, as required by the Financial Management System User's Guide. For 20 of the 44 days tested, there was no indication of supervisory review. Proper review is critical to the timely detection and correction of errors. The Clerk should review her staff's work daily, or assign a designee to review the daily reports, to ensure the accuracy and completeness of financial transactions.

Improve Manual Receipt Documentation

The Clerk does not attach a copy of manual receipts or document the use of manual receipts on the accounting system's Receipt Number Summary form as required by the Financial Management System User's Guide. For the five receipts tested, the Clerk did not list the receipts on the Summary of Manual Receipts or attach copies of the manual receipts to the BR02 Daily Cover Sheet. Further, the

Clerk issued three of the five receipts without complete dates. Failure to properly document and maintain manual receipts can lead to errors or irregularities going undetected. The Clerk should document and retain manual receipts as required.

We discussed these comments with the Clerk on July 19, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable William A. Becker, Judge
The Honorable Janice J. Brice, Judge
The Honorable James B. Robeson, Judge
Frances A. Hedrick, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia

The Honorable Paul F. Gluchowski
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1 Report File
1 Working Papers

**Commonwealth of
Virginia
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TO: Frances A. Hedrick, Clerk of the JDR Court

Clerk Fax Number – Clerk Phone Number –

FROM:

DATE: Tuesday, August 21, 2001 TIME: 11:40 AM

Number of pages including cover page: 3

CONFIDENTIAL FOR: Frances A. Hedrick

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

It is important that you call _____ at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.